

<u>Disclosure of Transfers of Value by Swixx Biopharma EOOD to Healthcare Professionals</u> (HCPs) and Healthcare Organizations (HCOs)

Methodological Note

Swixx Biopharma is proud of the values with it conducts business. Working together with Healthcare professionals and healthcare organizations is an important part of patient-centric company Swixx strives to be. Swixx Biopharma has and will continue to uphold high level of business ethics and personal integrity in all of its transactions and interactions.

Developing transparency reporting is an opportunity for Swixx Biopharma to demonstrate its commitment to the values and principles behind European Federation of Pharmaceutical Industries and Associations (EFPIA) Code of Practice and other transparency requirements in Europe.

The aims of the EFPIA Code of Practice and its local interpretations to promote ethical and transparent interactions with the healthcare community are fully aligned with Swixx own policies and guidelines.

Healthcare professionals (HCPs) and organisations (HCOs) should be fairly compensated for the services they provide to pharmaceutical companies. The EPFIA Code of Practice provides accuracy and transparency in disclosing the scope and value of such collaborative work, and it will become an important step towards building greater trust between the pharmaceutical industry, medical community and patients.

Swixx Biopharma EOOD discloses all transfers of value made towards HCPs and HCOs in accordance with the European Federation of Pharmaceutical Industries and Associations (EFPIA) Disclosure Code and the Code of Association of the Research-based Pharmaceutical Manufacturers in Bulgaria (ARPharM) for Disclosure of Transfers of Value by Pharmaceutical Companies to HCPs and HCOs.

The published data represents the amount which was transferred to the corresponding HCO or HCP within the calendar year 2024. The value was calculated based on costs incurred and is consistent with the described below methodology used in preparing the disclosures.

Disclosure is made on this website: www.swixxbiopharma.com, in the section "Country pages".

This document summarizes the used methodology for transfers of value.

Swixx Biopharma EOOD fully supports the principle of transparency and complies with privacy laws. The Privacy Act requires Swixx Biopharma EOOD to obtain permission from individual HCPs before individual transfer of values are disclosed to them. In other words, the consent decision is not specific to a transaction or activity but applies to the HCPs in respect of all value assignments and the positive decision remains in force until withdrawn.



If the HCP does not grant permission for such individual disclosures, Swixx Biopharma EOOD discloses the total amount of all transfer of values in the relevant category as a cumulative amount.

Swixx Biopharma EOOD discloses transfer of value to HCPs and HCO, which operate in

Bulgaria, in BGN. When the transfer of value is made in a currency other than BGN, the amount will be converted into BGN according to the exchange rate.

All disclosures will be made available in English and in Bulgarian language.

Per the guidance from EFPIA, Swixx Biopharma EOOD will ensure that all the transfer of values required to be disclosed must be documented and retained for a minimum of 5 years or longer after the end of the relevant reporting period, unless a shorter or longer period is required under applicable national data privacy or other laws or regulations.

Definitions:

<u>Healthcare Professional (HCP):</u> any of the following:

Medical doctors, doctor of dental medicine, master pharmacists, nurses, midwives, medical laboratory technicians, paramedics and doctor's assistants, assistant-pharmacists or any other person who in the course of his/her professional activity could prescribe, purchase, supply or administer medicinal products and whose main practice, practice address or place of registration is in Europe.

For the avoidance of doubt, the definition of a Healthcare professional includes:

- 1. Any officer or employee of a government agency or other organization (public or private), which have the right to prescribe, purchase, supply, recommend or administer medicinal products.
- 2. Any employee of the Swixx Biopharma EOOD whose main activity is the medical practitioner, but excluding:
 - any other employees of the Swixx Biopharma EOOD and
 - a wholesaler and distributor of pharmaceutical products.

<u>Healthcare Organization (HCO)</u>: any Health organization, or medical or scientific organization or association (regardless of its legal or organization form), such as a hospital under the Bulgarian Act for hospitals, or foundation, university or other educational institution, or



professional or scientific society (with the exception of patient organizations according to the Code for PO), whose registered office, place of incorporation or primary place of business in Europe, or in which one or more Healthcare professional provide services.

<u>Recipient</u>: Any HCP or HCO, as applicable, in each case, whose primary practice, principal professional address or place of incorporation is in Europe.

<u>Transfers of Value:</u> Direct and indirect transfers of value, whether in cash, in kind or otherwise, made, whether for promotional purposes or otherwise, in connection with the development and sale of generic or branded prescription-only medicinal products exclusively for human use. Direct transfers of value are those made directly by Swixx Biopharma EOOD for the benefit of a Recipient. Indirect transfers of value are those made by a third party (such as contractors, agents, partners or affiliates - including foundations) on behalf of Swixx Biopharma EOOD for the benefit of a Recipient, where the identity of the Company is known to or can be identified by the Recipient.

Reporting Period: Refers to the annual disclosure cycle and covers a full calendar year.

Methodology:

- 1. Disclosure has been made based on the Invoice and/or Deposit Proof.
- 2. The date taken into account for the purposes of the disclosure is the date of the legal document for benefits actually paid during the calendar year 2024.
- 3. The disclosure of transfers of value is made either on an individual or on an aggregate basis. For the HCPs and HCOs who have not given consent for individual disclosure, the disclosure of transfers of value is made on an aggregate basis. In case of refusal or inability of HCP to attend an event or in case of cancellation of the event by HCO, the data are not subject to disclosure.
- 4. Cross-border transfers of value: Cross-border activities are disclosed for the relevant country in which the HCP exercises its activity or where the main professional address is, provided that this country is regulated by EFPIA, according to the Code of ARPharM. If an HCP from Bulgaria is hired as a consultant under contract by another Swixx foreign company, then Swixx Biopharma EOOD will disclose this transfer of value in its report for Bulgaria.
- 5. Transfers of Value that are disclosed (where applicable):



- Registration fees: includes event registration fees, VAT and other applicable fees in case that they are not tax-deductible;
- Travel expenses: includes the cost of transport, including air ticket/train/bus tickets, car rental, car services and taxi transfers;
- Accommodation: Hotel lodging and breakfast (if the breakfast is included in the room rate), city taxes and tourist fees if any;
- Fees for service and consultancy fees: include the gross amount paid (comprises the
 net amount plus any applicable taxes in case that they are not tax-deductible).
 Transfer of values resulting from or related to contracts between Swixx Biopharma
 EOOD and institutions, organisations, associations or HCPs under which such
 institutions, organisations, associations or HCPs provide any type of services to
 Swixx Biopharma EOOD or any other type of funding not covered in the previous
 categories;
- Donations and Grants to HCOs all costs that are part of the contract between the Swixx Biopharma EOOD and the Health care organization, such as contributions to support initiatives in HCP education, healthcare systems and practices;
- Sponsorship agreements with HCOs/third parties appointed by HCOs to manage an event/conference/congress - the amount transferred to the HCO in return to which the Swixx Biopharma EOOD has received the opportunity to participate in the event (place for a booth, advertising and / or time for symposium), plus applicabletax.
- 6. Swixx Biopharma did not provide with any activity, related to Research and Development for the selected period. As it is stated in art. 23.04 in the Code of Arpharm Research and Development ToVs in each reporting period must be disclosed by each company on an aggregate basis. Costs related to events that are clearly related to activities covered in this section can be included in the aggregate amount under the "Research and Development Transfers of Value" category.